



AMO REPORTS 83-12

**RESPONSE TO THE MINISTRY OF
REVENUE'S PROPOSALS ON
PROPERTY TAX EXEMPTIONS FOR
NON-PROFIT COMMUNITY-BASED
ORGANIZATIONS**

**ASSOCIATION OF MUNICIPALITIES OF ONTARIO
MAY 1983**

ASSOCIATION OF MUNICIPALITIES OF ONTARIO

The Association of Municipalities of Ontario, a non-partisan voluntary organization, is united to promote the values of the municipal government system and the status of the municipal level of government as a vital and essential component of the total intergovernmental framework of Ontario and Canada.

The Association acts as the collective voice of Ontario's municipal governments and is organized to accomplish through cooperation and coordination, what the majority have neither the time nor the resources to do individually.

The Association represents some six hundred (600) municipal governments throughout Ontario. The governing body is composed of some eighty (80) municipal elected and appointed officials, who in turn represent a wide-range of municipal government interest.

The following sections and affiliated municipal professional associations form an important part of the Association's structure and therefore, play an important part in its activities in terms of the Board of Directors, program and policy development:

Association Sections:

- * County and Regional Section
- * Large Urban Section
- * Northern Ontario Section (FONOM/NOMA)
- * Rural (ROMA) Section
- * Organization of Small Urban Municipalities Section

Association Affiliates:

- * Association of Municipal Clerks and Treasurers of Ontario
- * Association of Municipal Tax Collectors of Ontario
- * Municipal Engineers Association
- * Ontario Municipal Administrators Association
- * Ontario Municipal Personnel Association
- * Ontario Municipal Social Services Association
- * Society of Directors of Municipal Recreation of Ontario

To the Municipal Clerk:

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"AMO Reports 83-12" was submitted to the Honourable Claude Bennett, Minister of Municipal Affairs and Housing, on June 21, 1983.



PROPERTY TAX EXEMPTIONS FOR NON-PROFIT COMMUNITY-BASED ORGANIZATIONS

In December of 1982, the Association received from the Minister of Municipal Affairs and Housing a proposal from the Minister of Revenue on the question of Municipal Property Tax Treatment of Non-Profit Community-Based Organizations.

I SUMMARY OF MINISTRY OF REVENUE PROPOSAL

The document, which contains four major recommendations, was developed by the Ministry of Revenue in response to what the Ministry of Revenue perceived as an increasing flow of requests for private legislation to exempt non-profit community organizations from property taxation. The Ministry's stated intention in developing the proposal is to:

1. reduce the amount of provincial legislation in this respect; and,
2. involve municipal councils more directly in decisions affecting their own tax base.

The Ministry of Revenue's proposal would apply to non-profit community-based organizations including those established for cultural, educational or charitable objectives.

The principal features of the Ministry's proposal are:

- a) **Power to the local municipality to exempt local organizations.**

It is proposed that changes to the Municipal Act be introduced to permit a lower-tier council to exempt, in full or in part, any non-profit community-based organization that it deems worthy.

- b) **Exemption from taxation only.**

The exempt property would continue to be assessed for the purpose of sharing upper-tier costs and determining assessment-based grants. The local or lower-tier municipality would, therefore, be required to pay the education and the upper-tier portion of the requisition out of its own general levy. The net effect would be that the lower tier would be providing a grant to cover taxes for all purposes.

- c) Refund of 1982 taxes on non-profit day care operations occupying surplus school space.

Non-profit day care centres and other non-profit organizations which currently operate in surplus school space would be entitled to apply to the municipal council for a refund of 1982 and 1983 taxes, if so required.

- d) Province to review existing legislation to determine a general policy on exemptions of a non-local nature.

For those groups which offer benefits extending beyond local boundaries, that is, on a provincial or national scale, exemptions would continue to be handled by the Province. Prior to legislating any more exemptions, a wholesale review of existing exemptions would be undertaken in order to develop a consistent and equitable policy respecting organizations which are deemed worthy of province-wide exemption.

II CURRENT PROVISIONS

The Assessment Act:

The Assessment Act (R.S.O. 1980, Chapter 31, as amended) currently permits a number of very specific taxation exemptions for property owned or used by churches, universities and schools (including non-profit seminaries of learning), provided that they are actually used and occupied by such institutions. In addition, exemption is provided for land of an incorporated charitable institution organized for the relief of the poor as well as the Canadian Red Cross Society, St. John Ambulance Association or any similar non-profit organization that is conducted on philanthropic principles.

Municipal councils have been given powers under the Act to exempt, by by-law, land owned by religious institutions which is used solely for recreational purposes as well as lands vested in the the Navy League of Canada, from the payment of property taxes, but not including school taxes and local improvement rates. In each case, the Act is careful to note that the property must be occupied and used solely by the institution concerned, or for a purpose which the Act specifies.¹

¹ The Assessment Act, R.S.O. 1980, Chapter 31, Section 3

The Municipal Act:

The Municipal Act (R.S.O. 1980, Chapter 302, as amended) currently permits a municipal council to pass a by-law exempting from taxation, except for local improvement and school purposes, for a period not exceeding ten years, any premises actually used and occupied as a memorial home, clubhouse or athletic grounds by persons who served in the armed forces of Her Majesty or Her Majesty's allies in any war.²

Private Legislation:

A substantial number of non-profit organizations has received exemption from property taxation through the application of private legislation. In this regard it should be noted that in many instances it has been the municipal corporation who has applied on behalf of the organization.

III PAST AMO POSITIONS

The question of property tax exemption has been the subject of much study, debate and controversy. Throughout the years municipal associations have tended to side with calls for the elimination of such exemptions. While the subject was covered in some detail within the Report of the Ontario Committee on Taxation [Smith]³, and the Report of the Commission on the Reform of Property Taxation in Ontario [Blair]⁴, for the purposes of this report it is sufficient to review only the latter in terms of the principal municipal response.

² The Municipal Act, R.S.O. 1980, Chapter 302, Section 208, paragraph 60

³ The Ontario Committee on Taxation. Report of the Committee on Taxation, Volume II: The Local Revenue System. Chapter 12 (Toronto, The Queen's Printer, 1967)

⁴ The Commission on the Reform of Property Taxation in Ontario. Report of the Commission, Chapter 3, Section 7 (Toronto, The Queen's Printer, March, 1977)

1. **Blair Report Recommendation** (III.7:R7): That exemption from taxation in certain circumstances continue to apply to charitable and non-profit organizations as evidenced by the nature of their activities; and that such exemptions remain in effect for a period of up to, but not exceeding, five years.(page 74)

AMO Recommendation: That the decision-making process with respect to possible financial assistance for charitable and non-profit organizations, as a means of recognizing those activities and services that are of a community-wide nature and provide an important contribution to the community, be the responsibility of each levying body within the local government structure; and that such assistance be on an annual basis.

Discussion: The Association rejects the concept of the continuance of "exemptions" from municipal property taxation as advanced by the Blair Commission. Municipal governments acknowledge that there are many charitable and non-profit organizations performing valuable, if not essential, services within municipalities. As well, it is recognized that many of these same organizations could find themselves in a difficult financial situation unless some measures were taken to counteract the loss of their present real property exemption. However, there are also many organizations whose interest is parochial or very restricted in the area of community service. There are others whose community activities are a duplication of services being provided by a local government agency or by some other charitable organization. Finally, there are no doubt groups upon which the imposition of a municipal tax would create no undue hardship.

"For the foregoing reasons, the Association contends that the ultimate decision with respect to evaluation of requests is best achieved by those responsible for the establishment of local government policies and expenditure priorities. This principle is the essence of the Association's long-standing policy of returning to locally elected bodies increased responsibility and authority.⁵

2. **Blair Report Recommendation** (III.7:R6): That exemptions not be partial, but be in respect of all property taxes for whatever purpose. (pages 73-74)

⁵ Association of Municipalities of Ontario, Response to the Report of the Commission on the Reform of Property Taxation in Ontario, 1977, pages 60-61

AMO Recommendation: That the level of assistance that may be granted to a charitable or non-profit organization be determined by the levying body.

Discussion: Aside from the fact that the Association does accept the principle of applying "exemptions" as outlined in its response to III.7:R7, the subject of partial or full assistance was considered. The Association concluded that an essential ingredient towards the granting of assistance would be the degree of service provided by the organization to the community. Therefore, if assistance is to be considered then the process of evaluation must provide for the possibility of varying levels of assistance towards the easing of the tax burden.⁶

3. **Blair Report Recommendation** (III.7:R15): That all statutory exemptions of property tax be repealed, except those referred to in Recommendations III.7:R1 [religious], III.7:R13 [tax exemptions to continue until property tax reform in place], and III.7.R5 [Band of Indians], but including those arising from private members bills and that in future, a private bill or a private member's bill seeking exemption from property taxes not be enacted. (pages 75-76)

AMO Recommendation: Agree in principle with Blair, however, references to Blair recommendation must be removed in light of AMO recommendation III.7.R7.

Discussion: The procedures discussed above are designed to meet the needs of all municipalities. Present legislation (including private bills) would tend to interfere with the orderly introduction and operation of the system. Legislation to cover the tax reforms should be stated in such a way that no future bills could be enacted to exempt real property from taxation without amending the general legislation.⁷

⁶ Ibid, page 59

⁷ Ibid, page 63

Provincial, National and International Organizations

4. Blair Report Recommendation: no recommendation made

AMO Recommendation: That the Government of Ontario create and maintain a registry of eligible charitable and non-profit organizations for which the government will pay property tax liabilities with respect to real property used to service a provincial, national or international function.

Discussion: A number of charitable and non-profit organizations maintain facilities that service a geographical area much wider than the community in which the facility is located (provincial, national and international headquarters are examples). Because of the relatively small degree of service provided to the community, it is recommended that the Government of Ontario pay the property taxes for such facilities rather than placing the burden upon the municipality where such a facility happens to be located.⁸

This issue received further review in the subsequent documents on property tax reform issued in 1978.⁹ However, in view of the Government of Ontario's rejection of the proposals within these documents, it is sufficient to have examined the AMO Report of 1977, as endorsed by the Municipal Liaison Committee.

IV AMO RESPONSE TO MINISTRY PROPOSALS

Proposal A It is proposed that changes to the Municipal Act be introduced to permit a lower-tier council to exempt, in full or in part, any non-profit community-based organization that it deems worthy.

The Association reiterates the position it adopted in 1977 which indicated that the most appropriate mechanism for the delivery of financial assistance to charitable and non-profit organizations deemed to be providing important contributions to the community, would be through the implementation of a council grants policy.

⁸ Ibid, pages 63-64

⁹ Hon. W. Darcy McKeough, Treasurer of Ontario, Remarks on Property Tax Reform: Alternative System, January 4, 1978, pages 26-31
and
The Provincial-Local Government Committee on Property Tax Reform. Report of the Provincial-Local Government Committee on Property Tax Reform (Toronto, 1978) pages 41-46

Therefore, AMO advises:

1. That the Association rejects the concept of "property tax exemptions" for non-profit community-based organizations.

Proposal B The exempt property would continue to be assessed for the purpose of sharing upper-tier costs and determining assessment-based grants. The local municipality or lower tier would, therefore, be required to make up the education and upper-tier portion of the requisition out of its own general levy. In other words, the net effect would be that the lower tier would be providing a grant to cover taxes for all purposes.

Therefore, AMO advises:

2. That the Association supports the concept of municipal "grants-in-aid" to non-profit community-based organizations and that the decisions to assist such organizations be the subject of each local government levying body in which the property in question is situate.

The 1977 AMO response to Blair stated that the decision to provide assistance should be the decision of each levying body within the local government structure. The Ministry of Revenue's proposal would seem to place a double, or at least an increased burden, on the lower-tier ratepayer. A City of London resolution, adopted by the 1982 Annual Conference of the Association, addressed what appeared to be a potential problem in terms of property tax exemptions. The resolution proposed that an automatic prohibition to a Board of Education granting tax relief to a charitable or non-profit organization should not be included within legislation. (See Resolution 1, Appendix).

Proposal C Non-profit day care centres and other non-profit organizations which currently operate in surplus school space would be entitled to apply to the municipal council for a refund of 1982 taxes and 1983 taxes, if so required.

This proposal is more in keeping with the 1977 AMO response to the Blair Commission Report; that is, it provides for application to the council of the municipality. However, the proposal tends to focus on a "refund of taxes" rather than a "grant-in-aid", in full or in part, for services provided to the community.

Therefore, AMO recommends:

3. That all existing statutory municipal property tax exemptions to non-profit community-based organizations be repealed.
4. Where such Provincial legislation granting property tax exemptions is not repealed that the Province provide a "grant-in-aid" to the municipality within which the property is situate.

Proposal D For those groups which offer benefits extending beyond local boundaries, that is, on a provincial or national scale, exemptions would continue to be handled by the Province. Prior to legislating any more exemptions, a wholesale review of existing exemptions would be undertaken in order to develop a consistent and equitable policy respecting organizations which are deemed worthy of province-wide exemption.

The Ministry's proposal states that exemptions for provincial or national non-profit organizations would continue to be "handled by the Province". The proposal that the Province continue to deal with municipal tax exemptions through private legislation for such organizations is somewhat in line with the AMO 1977 recommendation. However, it does not address the important question of municipal tax loss arising from such Provincial action. The AMO response to the Blair Commission Report was to the effect that the Province pay the municipal taxes on such properties rather than placing the burden upon the municipality where such a facility happens to be located.

Therefore, AMO recommends:

5. That the Province reimburse the property taxes for charitable and non-profit organizations that service a geographical area much wider than the community in which the facility is located (provincial, national and international headquarters are examples).

Additional Comments

A Municipal Grants Policy

Within its recommendation to the Blair Commission on grants to non-profit community-based organizations, the Association indicated that such grants policy should be determined on an annual basis. A subsequent opinion, which appeared to receive considerable agreement within the Association, supported the concept that grants in this order should exist for the term of the council, and be reviewed at the time the new council takes office. It should also be noted that this opinion was supported during the period of the two-year term.

Exemption through Private Act

The Ministry's proposal addresses the question of municipal tax exemption through the legislative process for provincial and national non-profit organizations, but is silent on the question of the legislative process with respect to non-profit community-based organizations. The Blair Committee report recommended that all statutory exemptions for property tax be repealed, except in certain specified instances. It also recommended that, in future, a private bill or a private member's bill seeking exemption, not be enacted. The Association (1977), while not supporting the granting of "tax exemptions", did support the concept as set forth by the Blair Commission.

Exempt Properties in Resort Areas

There appears to be a heavy concentration of exempt properties in rural and resort areas within the province. It is obvious that the users of these properties come almost exclusively from outside the municipalities and the exemption of these properties places a disproportionate tax burden on the local taxpayers. It was also noted that such exempt properties often have large land holdings in excess of what the principal activity requires and often are put to a commercial use. In addition there appear to be inconsistencies in the treatment with respect to exemption of large holdings in that some are subject to statutory acreage limits while others are not.

While it is recognized that this particular problem may be somewhat removed from the subject of "non-profit community-based organizations", it is part and parcel of the extension of legislative exemptions on the local property tax base for such organizations, whose base of support is often centered in entirely different municipalities. Therefore, it is appropriate that this matter be addressed in terms of the current legislative process for the granting of municipal tax exemptions and the consideration of possible mechanisms to assist municipalities where such exemptions presently exist.

SUMMARY OF RECOMMENDATIONS

1. That the Association rejects the concept of "property tax exemptions" for non-profit community-based organizations.
2. That the Association supports the concept of municipal "grants-in-aid" to non-profit community-based organizations and that the decisions to assist such organizations be the subject of each local government levying body in which the property in question is situate.
3. That all existing statutory municipal property tax exemptions to non-profit community-based organizations be repealed.
4. Where such Provincial legislation granting property tax exemptions is not repealed that the Province provide a "grant-in-aid" to the municipality within which the property is situate.
5. That the Province reimburse the property taxes for charitable and non-profit organizations that service a geographical area much wider than the community in which the facility is located (provincial, national and international headquarters are examples).

Minority Report
Submitted by
The Large Urban Section

The Executive Committee of the Large Urban Section of the Association was unable to review the proposed AMO response to the Ministry of Revenue's proposals prior to the May 26th-27th meeting of the AMO Board of Directors. Therefore, the following is the Section's response arising out of its meeting of June 3, 1983.

That the AMO Response to the Ministry of Revenue's proposals on Property Tax Exemptions for Non-Profit Community-Based Organizations be endorsed by the Large Urban Section, with the following amendments:

Page 10, Recommendation 2 - amended to read as follows:

That the Association supports the concept of municipal grants to non-profit community based organizations.

Page 10, Recommendation 4 - delete words "grant-in-aid" and substitute the word "grants".

APPENDIX

1. Resolution: AMO Annual Conference, 1982 - Carried

Assessment and Taxation: 1

AMENDMENT TO EDUCATION ACT REGARDING SCHOOL TAX EXEMPTION

From: City of London.

Be it resolved that the Minister of Education and the Minister of Municipal Affairs and Housing be requested to modify Section 48 of Bill 164 (given first reading on November 5th, 1981) An Act to amend the Education Act which reads:

"No by-law of a municipal council passed after the 14th day of April 1982, for exempting any part of the rateable property in the municipality from taxation in whole or in part shall be held or construed to exempt the property from school rates of any kind";

by accepting the following wording for the proposed new Section

"No by-law of a municipal council passed for exempting any part of the rateable property in the municipality from taxation in whole or in part shall be effective to exempt the property tax from school rates of any kind without the consent of the board in respect of which the municipal council levies and collects such school rates".

(Note: For one reason or another, the said provision within Bill 46, was not enacted.)

2. Resolution: AMO Annual Conference, 1982 - **Lost**

Assessment and Taxation - 8 (first report)

**EXEMPTION OF NON-PROFIT DAY CARE AND NURSERY SCHOOLS FROM
PROVINCIAL PROPERTY TAX**

From: City of North York

That the Province of Ontario be requested to introduce legislation to exempt non-profit day care centres and nursery schools, located in schools or churches from property taxes.

Rationale for rejection: The Committee did not recommend the concept of granting further tax exemptions as it represents an additional erosion of the municipal property tax base. If a municipality wished to provide assistance to a non-profit day care or nursery school it had the authority to do so under Section 113 of the Municipal Act, by extending special grants to offset the amount paid in taxes. Also this would be a more equitable form of assistance which could be offered to all day care/nursery schools, not only non-profit.

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- 83-11 Response to a Ministry of the Environment Discussion Paper: Guidelines for the Regulation and Siting of Mobile PCB Destruction Facilities
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